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FINANCIAL, BUDGETARY AND ADMINISTRATIVE MATTERS

BUDGET ESTIMATES FOR THE BIENNIUM 1994-1995

Revised budget estimates for the 1992-1993 biennium and budget estimates for the 1994-1995 biennium

Report of the Advisory Committee on Administrative and Budgetary Questions

1. In accordance with regulation 9.5 of the Financial Regulations of the United Nations Development Programme (UNDP), the Advisory Committee on Administrative and Budgetary Questions (ACABQ) has considered the revised budget estimates of UNDP for 1992-1993 and its budget estimates for 1994-1995, as contained in document DP/1993/45. In accordance with Financial Regulation 5.1, the Advisory Committee has also considered a report on trust funds established by the Administrator in 1992, as contained in document DP/1993/44/Add.3. Pursuant to General Assembly resolution 47/211 of 23 December 1992, the Committee also had before it the Administrator's report on audit reports (DP/1993/47) which includes, inter alia, a timetable of action on recommendations of the Board of Auditors, as requested in paragraph 10 of resolution 47/211.

General observations

2. The Administrator's budget estimates for 1994-1995 for UNDP as a whole amount to $628,375,100 gross ($591,675,100 net). That amount compares with his proposed revised estimates for 1992-1993 as follows:

(Thousands of dollars)

Source of funds	1992-1993 revised estimates (DP/1993/45)	Increase/decrease Volume	Increase/decrease Cost	Increase/decrease Total	1994-1995 estimates (DP/1993/45)
A. UNDP core activities	479 576.0	(41 814.2)	48 339.5	6 525.3	486 101.3
B. Programme support and development activities	101 256.2	2 124.9	8 130.3	10 255.2	111 511.4
C. Trust funds	28 732.5	(1 137.5)	3 167.4	2 029.9	30 762.4
TOTAL (Gross)	609 564.7	(40 826.8)	59 637.2	18 810.4	628 375.1
Estimated income	(32 000.0)	(4 700.0)	0.0	(4 700.0)	(36 700.0)
TOTAL (Net)	577 564.7	(45 526.8)	59 637.2	14 110.4	591 675.1

3. The Administrator's estimates reflect a volume reduction of $41.8 million under UNDP core activities. The reduction incorporates, inter alia, the elimination of 360 core posts, the rationalization and streamlining of business functions, the delegation of authority, the decentralization of functions and the consolidation/merger of various organizational units.

4. The Advisory Committee welcomes the Administrator's efforts to implement the budget strategy described in his report on revised budget estimates for the biennium 1992-1993 (DP/1992/40), in which he set a target of a $30-40 million reduction. In this connection, the current decline in contributions to UNDP makes such a reduction timely. The Committee was informed that voluntary contributions to UNDP in 1993 are currently projected at approximately $930 million as compared to contributions of approximately $1,177 million in 1992 (i.e., $2,107 million for the biennium). The Committee was also informed that, in the light of the reduction in voluntary contributions, indicative planning figure (IPF) programming levels have been set at 75 per cent of the IPFs established for the fifth cycle by the Governing Council in its decision 90/34 of 23 June 1990. In the circumstances, the Administrator's volume reduction assumes an even greater importance.

5. In response to inquiries, the Advisory Committee was informed that voluntary contributions during 1994-1995 are currently projected at $1,970 million, which represents a further decline over the total for 1992-1993. Although overall income in 1994-1995 is expected to increase over the 1992-1993 total, the Committee is of the view that efforts to contain administrative costs should continue.

6. The Advisory Committee recommends that a concise statement of the Programme's current and projected income be included in the executive summary of the Administrator's future reports on the budget. In this connection, the

the Administrator's future reports on the budget. In this connection, the Committee notes that in his annual review of the financial situation, the Administrator will provide a comprehensive financial review of the activities financed from UNDP during the previous year and of the financial position as at the end of that year. That report will also include estimates of anticipated resources and expenditures for the following years. It is not the Committee's intention that the information to be included in the budget document replace that report; however, in its view, the inclusion of such information, in summary form, would place the Administrator's budgetary proposals in a better context. At its request, the Committee was furnished with charts that demonstrate the 1992-1993 income by source of funds and that projected for 1994-1995; these are reproduced in the annexes to the present document.

Revised budget estimates for 1992-1993

7. As shown in table IV.1 of document DP/1993/45, the Administrator's revised budget estimates for 1992-1993 for UNDP as a whole amount to $609,564,700 gross ($577,564,700 net) as compared to the approved appropriations (Governing Council decision 92/37) of $609,872,800 gross ($577,872,800 net). As is standard practice, no volume adjustment is proposed for core activities; the net reduction of $1.5 million in the core budget reflects currency and inflation adjustments as well as other cost changes, as discussed in paragraphs 30-32 of the Administrator's report.

8. The revised total of $101,256,200 for programme support and development activities reflects a net increase of $969,900. That increase, in addition to incorporating currency, inflation and other cost adjustments, includes a volume increase of $526,400 under the Office for Project Services (OPS) and a volume reduction of $438,000 for the United Nations Volunteers (UNV).

United Nations Volunteers

9. The volume decrease of $438,000 for UNV relates to the supplementary budget for UNV headquarters, which is adjusted in accordance with a staffing formula approved by the Governing Council.

10. The Advisory Committee notes from paragraphs 238-240 that the Governing Council, in its decision 91/46, requested the Administrator to consider streamlining the administrative functions of the UNV programme, in particular through further decentralization of routine decision-making authority to the field, with a view to achieving an overall reduction of administrative staff, particularly support staff, at UNV headquarters. The response of the Administrator, which involves, in addition to the above-mentioned decentralization of decision-making, the relocation of certain functions on a pilot basis in the 1994-1995 biennium, is described in paragraph 241 of his report.

11. In the opinion of the Advisory Committee, the expansion of UNV activities in the peace-keeping and humanitarian fields is a welcome development and one that should be pursued. To ensure that the capacity of the programme can be utilized in the most effective manner and that the volunteers can be mobilized as required, the Committee is of the view that a review of the current structure of UNV services should be undertaken. In this connection, the Committee notes that

many support functions are spread throughout the UNV services (para. 38) and that additional resources from the support cost earned have been used for temporary assistance as appropriate in connection with the UNV programme in the United Nations Transitional Authority in Cambodia (UNTAC). In the opinion of the Committee, there are questions as to whether the current structure allows for the urgent response often required in connection with peace-keeping and humanitarian activities, and whether sufficient authority is being delegated to the UNV programme from UNDP headquarters to enable it to respond expeditiously to requests in the peace-keeping and humanitarian areas.

Office for Project Services

12. The OPS volume growth under core ($526,400) and extrabudgetary ($3.2 million) relates, in part, to the staffing changes described in paragraphs 40-42 of document DP/1993/45, including the establishment of new posts. The need for the new posts, both budgetary and extrabudgetary, derive from the increase in OPS expenditure. In this connection, the Advisory Committee notes that OPS expenditures in 1992 (both those funded from UNDP general resources (budgetary) and from extrabudgetary resources) totalled an estimated $359 million and that the corresponding total in 1993 is projected at $400 million, or $759 million for 1992-1993, an increase of $125 million over the 1990-1991 biennium.

13. As shown in table IV.2, the revised budgetary and extrabudgetary administrative estimates for OPS for 1992-1993 amount to $32,793,300 and $33,269,900 respectively, for a combined total of approximately $66 million. As stated in paragraph 39 of document DP/1993/45, total support cost income earned by OPS in 1992 amounted to $30 million; the Advisory Committee was informed that income in 1993 is projected at $36 million.

14. As discussed in paragraphs 177-182 of document DP/1993/45, both the General Assembly and the Governing Council have stressed the need to decentralize and delegate authority to the field level; in its decision 92/37, the Governing Council requested the Administrator to report on the impact on the field structure of decentralization in OPS.

15. As noted in paragraph 180, the Administrator believes that "a successful delegation policy requires a concomitant budgetary policy to ensure that the workload that results from the delegation is reimbursed". In this connection, he recalls that a task force was established in July 1992 to study the issue of reimbursement to field offices for the workload associated with the delegation on behalf of OPS to field offices of implementation activities. The task force recommended that a general rate of 15 per cent of the OPS overhead earned on cost-sharing projects be apportioned to field offices in reimbursement for workload incurred on behalf of OPS. Although the task force limited its consideration to cost-sharing projects, the Administrator, in paragraph 182, states that he is now initiating action in consultation with OPS to institute a reimbursement regime following the same principles for all projects in which substantial implementation related tasks are requested from field offices.

16. The Advisory Committee was informed that in cost-sharing projects, the amount of work to be done at the field office level is quantified and included in the project budget. In the case of IPF projects, the cost of such work is

paid from the UNDP general resources. In both cases, an agreement to reimburse field offices for workload incurred on behalf of OPS would impact on the resources available to cover the administrative costs (see table IV.2), which, as mentioned above, currently approach the level of support cost income.

17. The Advisory Committee recommends that the impact of any such reimbursement on the capacity of OPS to deliver its total work programme be carefully monitored.

18. As shown in graph 5 of document DP/1993/45, the delivery from management service agreements (MSAs) accounted for $108 million of the total OPS delivery of $359 million in 1992. In response to inquiries regarding the income earned from MSAs, the Advisory Committee was informed that the cost of delivery is reimbursed at the estimated actual cost, which is usually between 5-6 per cent. That being the case, careful and accurate calculation of estimated actual cost is important since any underestimation will result in a situation whereby the delivery of MSAs would not be self-financing but would be subsidized by the general resources of UNDP.

19. In paragraph 236 of his report, the Administrator states that he is presenting the budget estimates for OPS with regard to 1994-1995 "for information purposes only at this stage" and that he will report orally to the Governing Council at its current session in the light of any action taken by the General Assembly at its resumed session regarding the proposed incorporation of OPS within the United Nations. The Administrator also states his understanding that the 1994-1995 budget estimates for OPS will be presented in the context of the 1994-1995 budget estimates of the United Nations.

20. In this connection, the Advisory Committee recalls that in his report A/C.5/47/88, the Secretary-General proposed to incorporate OPS into the Department of Development Support and Management Services as of 1 January 1994 and that, in the meantime, the current arrangements governing the operations of the Office continue to be in effect. The Secretary-General also stated that a task force with representation from the United Nations and UNDP and OPS had been established to review the procedures to be put in place for the incorporation of OPS as a semi-autonomous entity into the above-mentioned Department, taking into account various conditions enumerated by the Secretary-General which would have to be met in order for OPS to operate efficiently and cost-effectively.

21. In its related report (A/47/7/Add.15), the Advisory Committee, for the reasons provided in paragraph 28, welcomed the overall objective of the Secretary-General's proposal. At the same time, it emphasized that for the integration of OPS to succeed, a number of serious and potentially contentious issues must be dealt with by the task force. In this connection, the Committee requested the Secretary-General to submit a detailed report to the Committee on the modalities that have been worked out before the proposed date of incorporation, including information on how the above-mentioned conditions of operation are to be met (para. 30).

22. The Advisory Committee discussed various issues relating to the proposed incorporation with representatives of the Administrator who pointed out, inter alia, that because of UNDP accounts, the transfer would have to take place at the beginning of a calendar year, i.e., not mid-year. The Committee believes

and resolution of the issues to be addressed prior to the implementation of the Secretary-General's proposal; in other words, the overriding consideration should not be a pre-determined target date which may or may not prove realistic. Based on the progress achieved, the date of incorporation could be decided upon definitely at a later date and any necessary budgetary adjustments effected vis-à-vis the budgets of both UNDP and the United Nations.

Budget estimates for 1994-1995

23. The Administrator's proposed budget estimates for 1994-1995 for UNDP as a whole, $628,375,100 gross, incorporate a net reduction of 302 posts as follows:

Source of funds	Prof. & above	GS/FSL	NOs	LL	Total
Core activities	(69) a/	(85) b/	-	(206)	(360)
PSDA	(1)	-	63	-	62
Trust funds:					
UNCDF	(1)	(2)	-	-	(3)
UNSO	(2)	-	-	-	(2)
UNIFEM	-	1	-	-	1
TOTAL	(73)	(86)	63	(206)	(302)

a/ Of which 19 relate to headquarters (see table V.2 of DP/1993/45).

b/ Of which 39 relate to headquarters (see table V.2 of DP/1993/45).

24. The above staff reductions take into account the Administrator's proposals in respect of the senior management structure of UNDP, outlined in paragraph 52 of his report, namely a reduction of two posts at the Assistant Secretary-General level and 10 posts at the D-2 level. (The net reduction of D-2 posts amounts to 9 in view of the downgrading of one Assistant Secretary-General post). The Advisory Committee would have welcomed more information/justification in respect of the specific proposals contained in paragraph 52. The Committee is therefore unable to comment on each individual proposal. Rather, it recommends that the Administrator provide the Governing Council more detailed information concerning the rationale for his proposals and demonstrate a fuller explanation of how the operational needs and workload of the units concerned have been taken into account.

25. Similarly, the Advisory Committee had difficulty in evaluating the various reclassifications proposed by the Administrator and summarized in table V.2. In this connection, the Committee notes the Administrator's statement that the explanation for the reclassifications at the P-3 to P-5 level in the Regional Bureaux "lies in the overall rationale for the restructuring undertaken" and that "the reclassification is a precondition for the required strengthening at the mid-management level" (para. 78 of DP/1993/45). While not opposed to the

the mid-management level" (para. 78 of DP/1993/45). While not opposed to the objective of a strengthened mid-management, the Committee believes that some additional justification should have been provided with respect to the individual requests. The Committee also trusts that the stated objective will, in fact, be achieved and that the reclassifications will not be used solely as mechanisms for the promotion of current incumbents.

26. The Administrator acknowledges that the reduction of 360 core posts entails some transitional costs; although the reductions will be implemented in very large measure through attrition, turnover, reassignments and the recruitment freeze currently in place for headquarters General Service, some agreed separations will be required. That being the case, he states his intention to obligate the amounts of any termination secured during 1993 against the 1992-1993 budget.

27. The Administrator also notes that although some savings may be achieved prior to December 1993 in respect of posts that are vacated before 1 January 1994, other posts eliminated on 1 January 1994 may in fact be vacated at a later date; i.e. additional costs may arise. In addition, he states that it will be necessary to fund, from savings, systems development, training and other related costs "that are a precondition to the rationalization and streamlining of business functions which underlie many of the reductions". Because some of the costs will continue into the 1994-1995 biennium, the Administrator proposes to obligate and apply savings earned in 1993 up to a ceiling of 1.5 per cent of the revised 1992-1993 core appropriation of $479,576,000 gross to cover such transitional costs.

28. The Advisory Committee has no objection to this course of action. At the same time, it trusts that the management of the reduction will not affect the operational needs of the programmes.

29. The Advisory Committee notes from paragraph 64 that a separate Office of Budget and Management will be established "to give new focus and priority to the need for cost effectiveness, efficiency and enhanced accountability".

30. The Office of Budget and Management will also "take on responsibility for monitoring the implementation of external and internal audit recommendations", thereby ensuring an institutional systematic follow-up as required by General Assembly resolution 47/210" (para. 64). The Advisory Committee recalls that previously the Division of Audit and Management Review monitored the implementation of both its recommendations and those of the external auditors, a situation which the Committee had previously questioned. The establishment of a separate unit which is not also engaged in auditing to do such monitoring is, in the Committee's opinion, a welcome development and one which also responds to the Board of Auditor's concerns concerning the separation of audit and operational functions.

31. The net volume reduction in respect of field offices for 1994-1995 amounts to $31.3 million. The Administrator discusses the strategies adopted by the Regional Bureaux to implement the targeted reductions in paragraphs 95-100 of his report, noting that the strategies "exhibit different characteristics reflecting different realities and opportunities". In this connection, the Advisory Committee notes that the number of offices and the related cost

structures vary significantly between regions (para. 95). The Committee further notes that the reduction includes savings arising from the closing of the field offices in Oman and the former Yugoslavia. No proposals for closing additional field offices are contained in the Administrator's estimates.

32. In this connection, the Advisory Committee notes the Administrator's discussion in paragraphs 144-154 with regard to the UNDP field presence. As recalled in paragraph 143, Governing Council decision 92/37 requested a review of a number of related aspects of the UNDP field structure, including the option of closing field offices and making use of regional offices. As discussed in his report, the Administrator believes that a regional presence cannot replace the functions performed at the national level (para. 151); he is firmly committed to maintaining a universal presence at the national level (para. 155). At the same time, the Administrator emphasizes that "universality of presence should not be confused with uniformity of structure"; in other words, there exists a wide range in the profiles of the field offices and the functions performed by these offices.

33. In the opinion of the Advisory Committee, the concerns regarding universality must be balanced with the need to contain costs; it therefore welcomes the Administrator's efforts and initiatives to do so and urges that the matter be kept under review.

34. The concept of the regional service centre, which addresses the issue of relocating service and processing functions from a high-cost to a low-cost area, is discussed in detail in paragraphs 101-109 of the Administrator's report. The Advisory Committee recalls that in his report on revised budget estimates for the biennium 1992-1993 (DP/1992/40), the Administrator stated that the service and processing functions that could be relocated included accounts; aspects of personnel administration; data processing; personnel recruitment (OPS and UNV); procurement; management review and audit; support to national execution; training and evaluation. He also indicated that a pilot test to identify the most appropriate functions for relocation would be implemented during the 1992-1993 biennium.

35. The Advisory Committee notes from the Administrator's current report that initial findings of the pilot test have led to a new approach in the accounts area, namely to keep the documentation in the field offices and to contract with an internationally reputable audit and accounting firm to provide a range of audit and accounts examination services in each field office on a regular basis (para. 104). The Administrator is of the view that such an approach will reduce cost by providing the service at the location and that coverage will be expanded since an audit and accounts examination function, on a monthly basis if necessary, could be provided in every office.

36. In response to inquiries, the Advisory Committee was informed that although the processing of audits and accounts would be kept in the field offices, the regional service centres would act as the focal point for the relationship between UNDP and the subcontractor, thereby maintaining a decentralization of functions from headquarters.

37. The Administrator estimates the cost of the regional service centre for the 1994-1995 biennium at approximately $2 million; the net cost to the UNDP core

budget amounts to $880,000 after reimbursement by, inter alia, the United Nations Population Fund (UNFPA) and OPS to UNDP is taken into account.

38. In its report DP/1992/39, the Advisory Committee stated that the concept of regional service centres was worth pursuing (para. 16); it welcomes any initiative that will lead to the delivery of services in a cost-effective manner with optimum results. However, as acknowledged by the Administrator in his current report, it is too early to draw definitive conclusions with regard to the regional service centre concept; furthermore, the lack of specific information makes an assessment of the estimates by the Committee difficult at this stage. While not objecting to the estimates, the Committee recommends that the Administrator submit an updated report on the progress made in implementing this concept in the context of his revised budget estimates for 1994-1995. That evaluation should include, inter alia, a breakdown of the costs incurred by external firms with an indication of which costs relate to field offices and which to the regional service centres. In addition, specific information regarding the actual services performed at the regional service centres should be provided.

39. In the meantime, the Advisory Committee draws the attention of the Governing Council to areas which it believes merit attention and scrutiny. As stated in paragraph 104, an international auditing and accounting firm is to provide a range of audit and accounts examination services in each field office on a regular basis. The Committee believes that the external firm contracted must be provided with clear terms of reference that should provide for a division of responsibility between the accounting and audit functions to be performed. In addition, the terms should be drawn up in a manner that would avoid conflicts with the internal audit or external audit of UNDP and the United Nations respectively.

40. The UNDP presence in Europe and the Commonwealth of Independent States is discussed in paragraphs 111-130 of the Administrator's report. The total costs of the United Nations interim offices and the UNDP temporary offices in 1994-1995 amount to $7.8 million, of which $4.8 million would be included in the UNDP core budget. In this connection, the Advisory Committee recalls that, as stated in its report A/47/7/Add.16, "the Secretary-General intends to submit a broad policy-oriented report to the General Assembly at its forty-eighth session which would include a discussion, among other things, of the future status and role of the interim offices ..." (para. 4).

41. Paragraphs 163-188 address the long-standing question of services provided by field offices to support the operational activities of the United Nations. As shown in table VI.3, the results of a workload study carried out in 1992 indicated that 28.8 per cent of field office workload related to support to the operational activities of the United Nations.

42. In paragraph 174, the Administrator states that he believes that the full cost of non-UNDP workload should be charged to UNDP but that the cost should be reflected separately and transparently. Accordingly, he presents a new appropriation line entitled "Support to the operational activities of the United Nations" (see table 2 of DP/1993/45). The amount of $96.9 million shown in respect of that line for 1994-1995 represents the above-mentioned 28.8 per cent of the total field office cost, which amounts to $336,741,900 in 1994-1995, as

shown in table I of the Administrator's report. In line with the Administrator's proposal, the appropriation table (table 2) divides the total of $336.7 million between the line entitled "Field offices" under UNDP core activities ($239.8 million) and the support to operational activities line under Programme support and development activities (PSDA) ($96.9 million).

43. The Advisory Committee notes that the effect of showing the non-IPF related expenditures under PSDA will be to decrease the administrative support ratio. In this connection, it recalls that in his report DP/1991/49, on revised budget estimates for 1990-1991 and budget estimates for 1992-1993 (DP/1991/49 (vol. I)) and Corr.1 and DP/1991/49, the Administrator stated that "the field office network is considered an integral part of the UNDP operational and administrative budget and the efficiency of UNDP operations is regularly measured by comparing, inter alia, the cost of the field office network to IPF programme delivery" (para. 64).

44. As previously noted by the Advisory Committee in its report DP/1992/39, the identification of the non-IPF-related costs is a presentational issue, "i.e., the funds for each field office would still be allotted and managed as a lump sum, thereby avoiding a situation which ... would be administratively cumbersome and lead to artificial budgetary practices in field offices" (para. 25).

45. As shown in paragraph 2 above, the total budget for PSDA in 1994-1995 amounts to $111,511,400, excluding $96.9 million for support to operational activities. The total of $111.5 million includes provision for programme development activities, Development Support Services (DSS), OPS, the Inter-Agency Procurement Services Office (IAPSO), UNV, national execution and programme support.

46. As stated in paragraph 208, the only element of PDA currently field-based is the economist programme, which the Administrator proposes to maintain as a distinct programme (see paras. 210-214 of DP/1992/45). The Administrator also proposes to expand the field component of PDA to include networks of national officers in the areas of sustainable development and HIV/AIDS. Specifically, as discussed in paragraphs 215-227, the Administrator proposes to establish 41 national officer posts in respect of sustainable development and 22 national officer posts in respect of HIV/AIDS, at a cost of $1.9 million and $0.9 million respectively.

47. The Advisory Committee notes that the Administrator will report to the Governing Council at a later date regarding the progress accomplished in developing both programmes. In this connection, the Committee trusts that the necessary coordination with relevant intergovernmental bodies and other entities of the system will take place.

48. Paragraphs 243-258 contain the Administrator's report on the use of Development Support Services during the 1990-1991 biennium, submitted pursuant to Governing Council decision 91/46. In paragraph 248, the Administrator states that the average cost per month of the 928 service contracts entered into in 1990-1991 was $2,360. A total of 75.3 per cent of the consultants were local and 24.7 per cent came either from the region or subregion or from outside the region.

49. The Advisory Committee recalls that the Board of Auditors also stated that approximately 25 per cent of the DSS consultancies engaged in 1990 by field offices in Asia and the Pacific as well as in Latin America and the Caribbean were not locally recruited and that the average fees were two thirds higher than those of local consultants (para. 171 of A/47/5/Add.1). The Board also reported the Administrator's response that in future a greater use of nationals was expected.

50. The Advisory Committee trusts that this expectation will be realized; in its opinion, provided that the consultants are primarily local and that their fees are in line with local conditions, DSS may provide a cost-effective means of providing Resident Representatives with necessary support.

51. Headquarters and field support to national execution is discussed in paragraphs 228-235 of document DP/1993/45. The proposed allocation for support to national execution in 1994-1995 amounts to $3,161,500 and includes a net volume increase of $150,000.

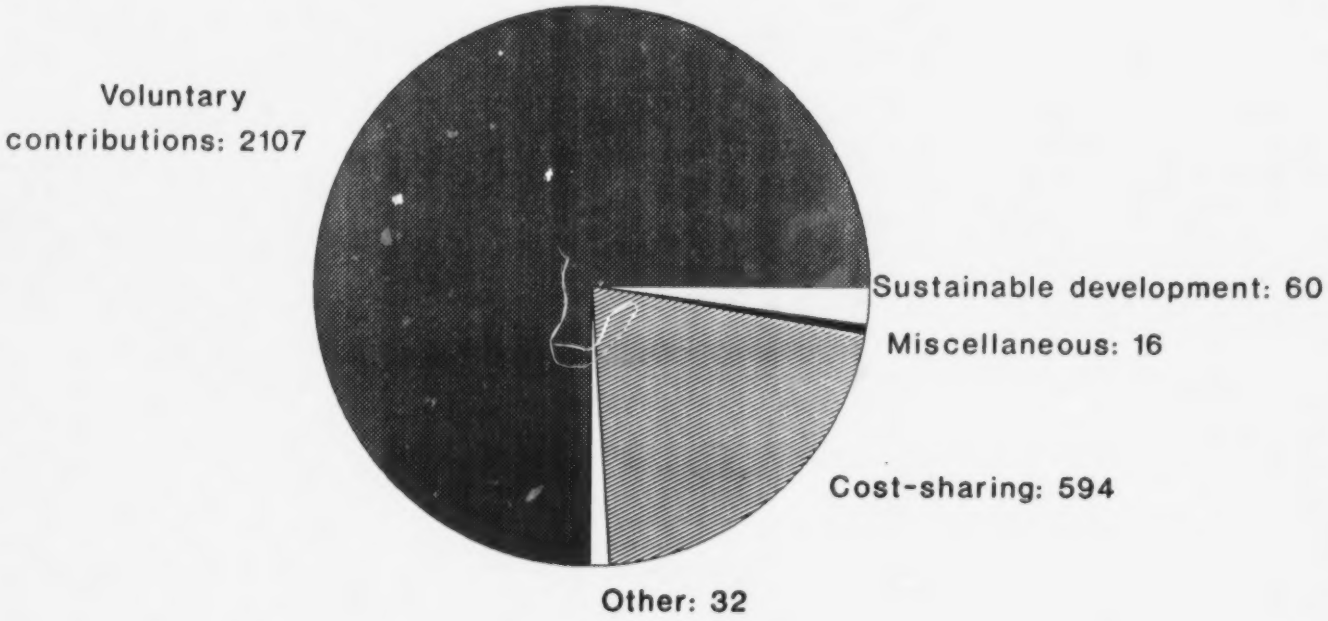
52. The Advisory Committee notes from paragraph 230 that in the 1992-1993 biennium audit coverage by the National Execution Audit Section has been expanded to include government-executed projects financed from regional, interregional and trust fund projects. In addition, pursuant to recommendations made by the Board of Auditors, the development of long-term audit plans aimed at ensuring that each nationally executed project is audited at least once in its lifetime has also begun. The Committee welcomes efforts to enhance support to national execution. In this connection, it looks forward to receiving the report of the Administrator referred to in paragraph 232 of his report.

53. Part VIII of the Administrator's report relates to the appropriations of certain trust funds administered by UNDP. In this connection, the Advisory Committee notes that the Administrator, pursuant to the Committee's recommendation in its report DP/1991/62 and Governing Council decision 91/46 has included information concerning each fund's project/programme support expenditure as well as information concerning actual and projected income.

Annex I

INCOME BY SOURCE OF FUNDS, 1992/1993
(estimate 2/9/93,in millions of dollars)

TOTAL INCOME: $2809



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INCOME BY SOURCE OF FUNDS, 1994/1995
(estimate 2/9/93.in millions of dollars)

TOTAL INCOME: $2956